

October 14, 2003

The Honorable R. Glennwood Lookabill
Clerk of the Circuit Court
County of Pulaski

Board
County of Pulaski

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Pulaski for the period July 1, 2002 through June 30, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system, and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees

As noted in our previous audit, staff continues to make mistakes when assessing court costs and fees on criminal cases. In 17 of the 20 cases tested, we found numerous assessment errors totaling \$837. Errors included assessing the time-to-pay administrative fee or the jail processing fees when not warranted; failing to, or improperly assessing court-appointed attorney fees; and failing to assess the DNA testing fee. Many of these errors occur because the Court staff responsible for assessing costs and fees does not fully understand the fee structure.

The Clerk agreed to review the criminal cases we tested and correct the errors. He should also take immediate action to train staff in the proper assessment of court costs and fees. Using the Supreme Court's current fee schedules and when practical, attending their periodic regional training meetings can help keep Court staff abreast of any changes in costs and fees. The Clerk should ensure that all court costs and fees are assessed and collected in accordance with the Code of Virginia.

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We discussed these comments with the Clerk on October 14, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Robert M. D. Turk, Chief Judge
Peter M. Huber, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
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